

Category	Activity	Days	Commentary
Assurance - Cyclical	MLC Annual Assessment of Internal Control and Governance	20	Prepare an annual assurance report for Management and the Audit Committee summarising the work undertaken by Internal Audit during the year and forming an opinion on adequacy of the Council's arrangements for risk management, governance and internal control. Continuous audit approach on progress with areas of improvement. Annual evaluation of compliance with the Local Code of Corporate Governance covering the corporate whole and individual Directorates / Services.
Assurance - Cyclical	PPP Schools Contract Management and payment mechanism	30	Review of the contract management arrangements over the PPP1&2 school contracts including review of the monthly payment mechanism.
Assurance - Cyclical	Accounts Receivable - Sundry Debt	20	Review of controls in place to set fees and charges for services, raise invoices promptly and collect debts efficiently resulting in debtors' balances that are complete, accurate and recoverable including review of VAT treatment.
Assurance - Cyclical	Complaints	20	Review of the controls in place to ensure complaints are dealt with adequately and in a timely manner.
Assurance - Cyclical	Construction projects / social housing programme	30	Review of the adequacy of the control framework established by management to allow successful delivery of construction projects including the Social Housing Programme.
Assurance - Cyclical	Childrens' Residential and Day Services	20	Review of the controls in place to ensure sound budgetary control and the demand on service delivery for childrens residential and day services.
Assurance - Cyclical	Schools	20	Review of internal financial controls and business administrative procedures in place and data analytics of expenditure (DSM, PEF and other Funds including Schools Funds) to ensure the efficient and effective use of resources in the school establishments.

Category	Activity	Days	Commentary
Assurance - Cyclical	Counter Fraud and Whistleblowing arrangements	20	Review of the Council's Counter Fraud controls including policies and whistleblowing arrangements.
Assurance - Cyclical	Freedom of Information	20	Review of the controls in place to ensure Freedom of Information enquiries and dealt with adequately and in a timely manner. This will include a review of the implementation of the new system.
Assurance - Cyclical	Purchasing Cards	20	Review of the controls over the use of purchasing cards ensuring expenditure incurred is valid, appropriate and represents value for money.
Assurance - Cyclical	Lighting	30	Review of the controls over the installation of new lighting and the maintenance of existing lighting.
Assurance - Cyclical	Utilities, Energy and Water Consumption	30	Review of the controls over the consumption of utilities ensuring utilisation is adequately controlled and represents value for money.
Assurance - Risk	External funded programmes - CLL	30	Review external funded programmes under the terms of the associated agreements to assess compliance with the requirements and delivery of outcomes.
Assurance - Risk	Criminal Justice	20	Review of the controls in place to ensure professionals work jointly and effectively and provide support in a timely manner to ensure the protection and welfare of children and young people.
Assurance - Risk	Mental Health Services	30	Assess the governance arrangements in place to commission specialist mental health services to promote closer integration and partnership working to meet the needs of people with mental health needs. Ensure there is sound budgetary control in place.
Assurance - Risk	Schools Budgets (DSM)	30	Review the Council's implementation of the new DSM scheme.
Assurance - Risk	Systems Development, maintenance and support	30	Review of the controls in place to ensure new systems are adequately installed, tested and implemented in a timely manner.

Category	Activity	Days	Commentary
Assurance - Risk	Information Governance	20	Continual audit approach to review the information governance framework including roles and responsibilities, policy development and implementation.
Assurance - Risk	Financial Sustainability in Future Years	20	Continual audit approach to review the medium term financial strategy and plans to ensure they are based on realistic assumptions. Ensure that appropriate scrutiny and challenge is undertaken to deliver the plans.
Assurance - Risk	Workforce Planning	30	Review of the recruitment, training and performance management of employees.
Assurance - Risk	Care at Home	30	Review of the contract management arrangements over the care at home contract to ensure that the Council is receiving value for money.
Assurance - Risk	Performance Management & Performance Indicators	20	Testing of a sample of performance indicators to ensure that they are complete, accurate, based on current data and conform with the stipulated criteria.
Assurance - Risk	Health & Safety	20	The Council is complying with relevant Health and Safety legislation, has a structured approach to Health and Safety awareness, including review of the Health and Safety Management system to ensure there are adequate and effective controls in place for health and safety.
Consultancy	Consultancy	30	In its 'critical friend' role provide: an independent view and challenge of a sample of programmes and projects (including Learning Estate Strategy, Business Transformation Board, Information Management Group); and an objective assessment of self-evaluation arrangements.

Category	Activity	Days	Commentary
Other	PSIAS Self-Assessment	10	Undertake annual self-assessment of the Internal Audit function against the Public Sector Internal Audit Standards (PSIAS) and report findings to the Audit Committee.
Other	MLC Audit Committee Self-Assessment	5	Provide assistance to Chair in undertaking a self-assessment of the Audit Committee against the CIPFA best practice guidance.
Other	MLC Recommendation Follow Up Reviews	30	Undertake 2 reviews: the first includes a sample check on the adequacy of new internal controls for Audit Actions flagged as closed, and the second assesses performance against closing Audit Actions by the agreed due date.
Other	Contingency	30	Support / undertake any investigations and other reactive work to ensure high risk issues and concerns identified by Management or Audit Committee during the year are appropriately addressed.
Other	Help Desk Enquiry system	20	Provide guidance and advice to Management on internal controls.
Other	MLC Administration of Audit Scotland Reports	2	Monitor publication of Audit Scotland reports and co-ordinate submission by Management of Audit Scotland Reports to the relevant Committee.
Other	Management Groups	4	Attend and provide support to Risk Management and Integrity Groups.
Other	MLC Attendance at Boards / Committees	10	Prepare for and attend Audit Committee meetings and other Boards/Committees.
Other	MLC Audit Planning for 2022/23	10	Update the Audit Universe, check risk registers and other sources of assurance, and develop and consult on proposed coverage within the Internal Audit Annual Plan 2023/24.
MIJB Assurance	Midlothian Health and Social Care Integration Joint Board	40	Audit reviews and support to be determined and agreed by the MIJB Audit and Risk Committee for review of the adequacy of the MIJB's arrangements for risk management, governance and internal control for delegated resources.

Total Days 2022/23	751
--------------------	-----